

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
INDUSTRIAL ALCOHOL BOND

(File in duplicate, See Instructions on back)

INDUSTRIAL USE PERMIT NO.

PRINCIPAL (See Instructions 2, 3, and 4)

LOCATION OF PERMIT OPERATIONS (Number, Street, City, State, Zip Code) IF DIFFERENT FROM ABOVE ADDRESS

SURETY(IES)

KIND OF BOND (Check applicable box)

☐

ORIGINAL

☐

SUPERSEDING

☐

STRENGTHENING

AMOUNT OF BOND

EFFECTIVE DATE

DESCRIPTION OF ACTIVITY TO BE CONDUCTED (See Instruction 5)

PURPOSE:

1. The above principal has filed an application for authorization to conduct the activity described above.
2. In conducting the above activity, the principal will receive, possess, recover, use, and/or dispose of distilled spirits or specially denatured spirits.
3. The principal files this bond to insure payment of excise taxes, penalties and interest, in accordance with 26 U.S.C. Chapters 51, 67 and 68, and implementing regulations now or hereafter in force.

CONDITIONS: The above principal and surety (or sureties) are bound independently and jointly to the United States in the above amount of lawful money of the United States. In this bond, the terms "principal" or "surety" include the heirs, executors, administrators, successors and assigns of the principal or surety.

THE PRINCIPAL SHALL:

1. Comply with all requirements of law and regulations now or hereafter in force relating to the above activities;
2. Pay all taxes, penalties and interest imposed by 26 U.S.C. Chapters 51, 67 and 68, on all distilled spirits, specially denatured spirits, or articles which are received, recovered, or produced, and not properly used, disposed of, or accounted for, as required by law and regulations now or hereafter in force;
3. Pay all special occupational taxes, penalties and interest incurred under 26 U.S.C. Chapters 51, 67 and 68, and implementing regulations now or hereafter in force; and
4. Not engage in any attempt, by himself or in collusion with others, to defraud the United States of any taxes that may become due on tax-free alcohol or specially denatured spirits withdrawn by him, or on articles containing denatured spirits.

DEFAULT: If the principal fails to fulfill any of the terms or conditions of this bond, the United States may seek compensation and pursue its remedies independently from either the principal or surety, or jointly from both. The surety hereby waives any right or privilege it may have of requiring, upon notice, or

otherwise, that the United States shall first commence action, intervene in any action of any nature whatsoever already commenced, or otherwise exhaust its remedies against the principal.

CHANGE OF PREMISES: All stipulations, covenants, and agreements of this bond shall extend to and apply to any change in the business address of the premises, the extension or curtailment of such premises, including any buildings thereon, or any equipment or any other change which requires the principal to file notice, or a new or amended application, except where the change constitutes a change in the proprietorship of the business, or in the location of the premises.

TERMINATION BY SURETY: At any time, the surety may be relieved of future liabilities incurred by the principal, using the following procedure. A duly authorized officer or attorney-in-fact of the surety shall give a written notice of termination of future liabilities to the principal and to the Director, National Revenue Center who approved this bond. The notice to the Director, National Revenue Center shall be accompanied by proof that the principal received the notice. The surety will not be liable for liabilities incurred by the principal after 12:01 AM on the ninety-first day after the date on which the Director, National Revenue Center acknowledges receipt of the surety's notice. After this bond is terminated, the surety shall remain liable for liabilities incurred by the principal prior to the time and date on which this bond was terminated.

SHIPMENT: When distilled spirits or specially denatured spirits are transferred, the bond of the consignee shall be liable for the tax while the shipment is in transit.

RECONSIGNMENT OF SHIPMENTS: When distilled spirits or specially denatured spirits are reconsigned in transit, the bond of the individual to whom the shipment is in transit after reconsignment, and the bond of the individual to whom the shipment was originally consigned shall not be liable after reconsignment.

EFFECTIVE DATE: This bond shall not in any case be effective before the above date, but if accepted by the United States, it shall be effective according to its terms on and after that date without notice to the obligors. If no effective date is shown above, the bond shall be effective at 12:01 A.M. on the date approved by the Director, National Revenue Center.

WITNESS our hands and seals this _____ day of _____ 20 _____
 Signed, sealed, and delivered in the presence of -

On behalf of the United States I approve the foregoing bond, which has been executed in compliance with the applicable laws, regulations, and instructions.

SIGNATURE OF THE DIRECTOR, NATIONAL REVENUE CENTER

DATE

INSTRUCTIONS

1. This bond shall be filed in duplicate with the Director, National Revenue Center, Alcohol, and Tobacco Tax and Trade Bureau, of the region where the premises covered by the bond are located.
2. The name, including the full given name, of each party to the bond shall be given in the heading, and each party shall sign the bond with his signature, or the bond may be executed in his name by an empowered attorney-in-fact.
3. In the case of a partnership, the firm name, followed by the names of all its members, shall be given in the heading. In executing the bond, the firm name shall be typed or written, followed by the word "by" and the signatures of all partners, or the signature of any partner authorized to sign the bond for the firm, or the signature of an empowered attorney-in-fact.
4. If the principal is a corporation, the heading shall give the corporate name, the name of the state under the laws of which it is organized, and the location of the principal office. The bond shall be executed in the corporate name immediately followed by the signature and title of the person authorized to act for the corporation.
5. Under the heading "Description of Activity to be Conducted," insert one of the following, exactly as it appears here:
 - a. "Receipt and use of alcohol free of tax under 26 U.S.C. Chapter 51, Subchapter D."
 - b. "Receipt, use and recovery of alcohol free of tax under 26 U.S.C. Chapter 51, Subchapter D."
 - c. "Dealing in specially denatured spirits under 26 U.S.C. Chapter 51, Subchapter D."
 - d. "Dealing in and recovery of specially denatured spirits under 26 U.S.C. Chapter 51, Subchapter D."
 - e. "Receipt and use of specially denatured spirits under 26 U.S.C. Chapter 51, Subchapter D."
 - f. "Receipt, use and recovery of denatured spirits under 26 U.S.C. Chapter 51, Subchapter D."
6. If the bond is signed by an attorney-in-fact for the principal, or by one of the members for a partnership or association, or by an officer or other person for a corporation, there shall be filed with the bond an authenticated copy of the power of attorney, or a resolution of the board of directors, or an excerpt of the bylaws, or other document, authorizing the person signing the bond to execute it for the principal, unless such authorization has been filed with the Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau, in which event a statement to that effect shall be attached to the bond.
7. The signature for the surety shall be attested under corporate seal. The signature for the principal, if a corporation, shall also be so attested if the corporation has a corporate seal; if the corporation has no seal, that fact should be stated. Each signature shall be made in the presence of two persons (except where corporate seals are affixed), who shall sign their names as witnesses.
8. A bond may be given with corporate surety authorized to act as surety by the Secretary of the Treasury, or by the deposit of collateral security consisting of bonds or notes of the United States. The Act of July 30, 1947 (section 15, title 6, U.S.C.) provides that "the phrase 'bonds or notes of the United States' shall be deemed" to mean any public debt obligations of the United States and any bonds, notes, or other obligations which are unconditionally guaranteed as to both interest and principal by the United States."
9. Where any alteration or erasure is made in any bond before its execution, there shall be incorporated in the bond a statement to that effect by the principal and surety or sureties; or if such alteration or erasure was made after the bond was executed, the consent of all parties thereto shall be written in the bond.
10. The penal sum named in the bond shall be in accordance with 27 CFR Part 20, for specially denatured spirits, or Part 22, for tax-free alcohol.
11. A separate bond, on Form 5150.25 shall be filed for each location at which tax-free alcohol or specially denatured spirits are used.
12. If the bond is approved, a copy shall be returned to the principal.
13. All correspondence with regard to the filing of this bond or to any subsequent action affecting this bond, including its termination, should be addressed to the Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau with whom the bond is filed.

PAPER REDUCTION ACT NOTICE

The information required on this form is in accordance with the Paperwork Reduction Act of 1995. The purpose of the information is to determine the eligibility of the applicant to engage in certain operations, to determine location and extent of operations, and to determine whether operations will be in conformity with Federal laws and regulations. The information requested is required to obtain or retain a benefit and is mandatory by statute (26 U.S.C. 5271).

The estimated average burden associated with this collection is 2 hours per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to Reports Management Officer, Regulations and Procedures Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.